IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 6TH NOVEMBER 2006 / 15TH KARTHIKA 1928

ST.Rev..No. 84 of 2005()

TA.2/2003 of S.T.A.TRIBUNAL,ADDL.BENCH,KZD.
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REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA,
REP. BY DEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI. V.V. ASOKAN.

RESPONDENT: APPELLANT/ASSESSEE:

BECHU & CO., EDIBLE OIL DEALER,
BIG BAZAR, KOZHIKODE.

BY ADV. SRI.R.RAMADAS

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 06/11/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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S.T.REV. No. 84 OF 2005 & C.M.Appln.141 of 2005

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Dated this the 6th day of November, 2006.

JUDGMENT

Ramachandran Nair, J.

The Sales Tax Revision, that too filed with a delay, is against the order of the Tribunal declining to condone the delay. As no Sales Tax Revision is maintainable against the order declining to condone delay, we condone the delay in filing the Sales Tax Revision, but dismiss the Revision as not maintainable without prejudice to the petitioner's right to pursue appropriate remedy.

(C.N.RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

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K.S.RADHAKRISHNAN & K.M.JOSEPH, JJ.

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W.A. No. OF 200

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JUDGMENT

Dated this the day of February, 200.